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TEST YOURSELF

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1. A, page 74
2. D, page 76
3. C, page 68
4. C, page 112
5. D, page 19
6. Conservatism affects the valuation of some assets. Accountants use a "lower of cost or market rule" for valuing inventories and marketable securities. The "lower of cost or market rule" means that the value of inventories and marketable securities would be the actual cost or market value, whichever is less.

Materiality permits certain transactions to be treated other than in accordance with generally accepted accounting principles. This might be permitted because the transaction does not materially affect the presentation of financial position.

Consistency limits the accounting alternatives that can be used. In any transaction, there is usually a variety of available, generally acceptable accounting treatments. The consistency convention limits an institution's ability to change from one acceptable method to another. Page 63.